

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1463 - HB 1585

March 24, 2021

SUMMARY OF BILL: Authorizes the Commissioner of the Department of Revenue (DOR) to require hearings regarding tobacco retailers licenses to be conducted by telephone, television, software, or other electronic means, if each participant in the hearing has an opportunity to participate in, to hear, and, if technically feasible, to see the entire proceedings while taking place.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Authorizing DOR to hold the hearings remotely will not have a significant impact on the number of licenses, the sale of tobacco, nor will there be any decrease in expenditures to DOR associated with holding these hearings remotely.

IMPACT TO COMMERCE:

NOT SIGNIFICANT

Assumption:

- Authorizing DOR to hold the hearings remotely will not impact commerce or jobs in this state.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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